The Federal Communications Commission 445 12th Street, SW Washington, DC 20554

Dear The Federal Communications Commission,

Please note my support of a fair share plan for taxing phone use, and not a flat tax change that would put a greater burden on individual private phone users.

Gary E. Estep, Chico Ca.

cc: Marlene Dortch, Secretary

Sincerely,

Gary Estep 776 Cessna Chico, California 95928